

**ATTACHMENT Q-3**

**Waiver Requests**

Request for Waiver of Title 83, Part 710 – Uniform System of Accounts for Telecommunications Carriers

Ernest Communications, Inc. respectfully requests that the Commission waive the requirements of Part 710 of Title 83 of the Illinois Administrative Code (Uniform System of Accounts for Telecommunications Carriers) which requires Ernest Communications, Inc. to maintain its records in accordance with the Uniform System of Accounts ("USOA"). Ernest Communications, Inc. submits that the USOA recordkeeping requirement constitutes an undue burden on non-dominant telecommunications carriers entering the Illinois market. For this reason, most states waive the USOA requirement for new carriers – particularly resellers. Ernest Communications, Inc.'s financial records are kept according to Generally Accepted Accounting Principles ("GAAP"). Absent grant of a waiver, Ernest Communications, Inc. would be required to maintain dual sets of accounts. Because GAAP accurately and completely reflects Ernest Communications, Inc.'s operations, it is an alternative procedure that will be consistent with the principles embodied in the USOA provisions. Ernest Communications, Inc. will maintain an accounting system in accordance with GAAP that will permit the Commission to monitor its operations and that will permit Ernest Communications, Inc. to comply with all applicable Commission requirements. Accordingly, Ernest Communications, Inc. respectfully requests waiver of the USOA requirements, to permit it to maintain its records according to GAAP.

Request for Waiver of Title 83, Part 735, Section 735.180 – Directories

Ernest Communications, Inc. requests waiver of Title 83, Part 735, Section 735.180 regarding directories with respect to its local exchange operations. Ernest Communications, Inc. will contract with the incumbent local exchange carriers with whom it has entered into interconnection agreements to include Ernest Communications, Inc.'s customers in their directories and to fulfill Ernest Communications, Inc.'s directory publication and provision obligations. Accordingly, Ernest Communications, Inc. requests waiver of the Commission's requirements concerning publication and provision of directories.

Ernest Communications, Inc. requests a waiver of all of the provisions of Part 735 with respect to its interexchange operations.